

3. In the event that that the answer to the questions is in the negative and/or in the light of the principle of legal certainty:

is a claim by the taxable person, who is liable for VAT and related charges, admissible *against natural persons in respect of whom the status of taxable person has not been established* and who are parties to a contract relating to an association without legal personality [concluded] with the taxable person liable for tax on output transactions which he should have collected, since the association contract was not registered with the tax authorities before the activity commenced, *in order to obtain the proportion [of tax] which was laid down for the distribution of profits accruing to those persons under the association contract in relation to the liability for VAT and related charges imposed on the taxable person?*

(¹) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

Request for a preliminary ruling from the Pfälzisches Oberlandesgericht (Germany) lodged on 24 August 2021 — MS v Saatgut Treuhandverwaltungs GmbH

(Case C-522/21)

(2021/C 513/25)

Language of the case: German

Referring court

Pfälzisches Oberlandesgericht

Parties to the main proceedings

Defendant and appellant: MS

Applicant and respondent: Saatgut Treuhandverwaltungs GmbH

Question referred

Is Article 18(2) of Commission Regulation (EC) No 1768/95 of 24 July 1995 implementing rules on the agricultural exemption provided for in Article 14(3) of Council Regulation (EC) No 2100/94 on Community plant variety rights, (¹) in so far as a minimum level of compensation of quadruple the licence fee can be claimed under the conditions laid down therein, compatible with Council Regulation (EC) No 2100/94 of 27 July 1994 on Community plant variety rights ('the Basic Regulation'), (²) in particular with the first sentence of Article 94(2) of that regulation?

(¹) OJ 1995 L 173, p. 14.

(²) OJ 1994 L 227, p. 1.

Request for a preliminary ruling from the Curtea de Apel București (Romania) lodged on 24 August 2021 — I.G. v Agenția Județeană de Ocupare a Forței de Muncă Ilfov

(Case C-524/21)

(2021/C 513/26)

Language of the case: Romanian

Referring court

Curtea de Apel București

Parties to the main proceedings

Applicant/appellant: I.G.

Defendant/respondent: Agenția Județeană de Ocupare a Forței de Muncă Ilfov